

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Recreation and Parks Operations
Budget Basis
Year ended December 31, 2001

Exhibit B-39

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget-Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 2,129,563	\$ 2,129,563	\$ 2,129,563	\$ -
Miscellaneous	246,356	246,356	246,356	-
Total revenues	<u>2,375,919</u>	<u>2,375,919</u>	<u>2,375,919</u>	<u>-</u>
Expenditures				
Current				
Recreation and parks				
Recreation and parks				
Personal services	24,909,135	24,440,497	24,415,331	25,166
Materials and supplies	1,247,485	1,269,590	1,259,311	10,279
Contractual services	6,231,045	6,588,545	6,546,618	41,927
Other	54,712	64,212	63,304	908
Total recreation and parks	<u>32,442,377</u>	<u>32,362,844</u>	<u>32,284,564</u>	<u>78,280</u>
Total recreation and parks	<u>32,442,377</u>	<u>32,362,844</u>	<u>32,284,564</u>	<u>78,280</u>
Total expenditures	<u>32,442,377</u>	<u>32,362,844</u>	<u>32,284,564</u>	<u>78,280</u>
Excess (deficiency) of revenues over expenditures	(30,066,458)	(29,986,925)	(29,908,645)	78,280
Other financing sources (uses)				
Operating transfers in	29,759,816	29,759,816	29,759,816	-
Operating transfers out	(304,481)	(279,481)	(179,481)	100,000
Total other financing sources (uses)	<u>29,455,335</u>	<u>29,480,335</u>	<u>29,580,335</u>	<u>100,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(611,123)	(506,590)	(328,310)	178,280
Fund balance at beginning of year	210,821	210,821	210,821	-
Lapsed encumbrances	400,543	400,543	400,543	-
Fund balance at end of year	<u>\$ 241</u>	<u>\$ 104,774</u>	<u>\$ 283,054</u>	<u>\$ 178,280</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Recreation & Parks Grants
Budget Basis
Year ended December 31, 2001

Exhibit B-40

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget-Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Grants and subsidies	\$ 37,037,111	\$ 37,037,111	\$ 37,037,111	\$ -
Investment earnings	84,571	84,571	84,571	-
Charges for service	368,091	368,091	368,091	-
Miscellaneous	94,634	94,634	94,634	-
Total revenues	<u>37,584,407</u>	<u>37,584,407</u>	<u>37,584,407</u>	<u>-</u>
Expenditures				
Current				
Recreation and parks				
Recreation and parks				
Personal services	-	7,692,426	6,959,280	733,146
Materials and supplies	-	189,393	158,498	30,895
Contractual services	-	27,885,455	25,514,200	2,371,255
Other	-	110,982	89,765	21,217
Capital outlay	4,898,213	6,250,282	6,250,282	-
Total recreation and parks	<u>4,898,213</u>	<u>42,128,538</u>	<u>38,972,025</u>	<u>3,156,513</u>
Total recreation and parks	<u>4,898,213</u>	<u>42,128,538</u>	<u>38,972,025</u>	<u>3,156,513</u>
Total expenditures	<u>4,898,213</u>	<u>42,128,538</u>	<u>38,972,025</u>	<u>3,156,513</u>
Excess (deficiency) of revenues over expenditures	32,686,194	(4,544,131)	(1,387,618)	3,156,513
Other financing sources (uses)				
Operating transfers in	179,481	179,481	179,481	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	32,865,675	(4,364,650)	(1,208,137)	3,156,513
Fund balance (deficit) at beginning of year	(19,633,513)	(19,633,513)	(19,633,513)	-
Lapsed encumbrances	15,874	15,874	15,874	-
Fund balance (deficit) at end of year	<u>\$ 13,248,036</u>	<u>\$ (23,982,289)</u>	<u>\$ (20,825,776)</u>	<u>\$ 3,156,513</u>